



**EMFULENI**  
**LOCAL MUNICIPALITY**

Vaal River City, the Cradle of Human Rights

# **RATES BY-LAWS TO GIVE EFFECT TO PROPERTY RATES POLICY**

## **RATES BY-LAWS**

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## PREAMBLE

WHEREAS Section 229(1) of the Constitution of the Republic of South Africa authorises a municipality to impose rates on property and surcharges on fees for services provided by or on behalf of the municipality;

AND WHEREAS section 3 of the Local Government: Municipal Property Rates Act, 2004 (No 6 of 2004), a municipality must adopt a policy consistent with the Act on the levying of rates on rateable property in the municipality;

AND WHEREAS section 6 of the Local Government: Municipal Property Rates Act, 2004 (No 6 of 2004) requires a municipality to adopt by-laws to give effect to the implementation of its rates policy: the by-laws may differentiate between the different categories of properties and different categories of owners of properties liable for payment of rates;

AND WHEREAS section 13 of the Local Government: Municipal Systems Act, 2000 read with section 162 of the Constitution requires a municipality to promulgate municipal by-laws by publishing them in the gazette of the relevant province.

**NOW therefore be it enacted by the Council of Emfuleni Municipality, as follows:**

### 1. DEFINITIONS

In this by-laws, any word or expression to which a meaning has been assigned in the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) shall bear the same meaning in these by-laws and unless the context indicates otherwise-

**“Municipality”** means the municipal council for the municipal jurisdiction area of Emfuleni Local Municipality;

**“Credit Control and Debt Collection Policy”** means the Municipalities Credit Control and Debt Collection Policy as required by sections 96(b) and 97 of the Local Government: Municipal Systems Act, 32 of 2000;

**“Rate” or “rates”** means a municipal rate as envisaged in section 229 of the Constitution of the Republic of South Africa.

**“Rates Policy”** means the rates policy adopted by the Council of the Municipality from time to time, contemplated in chapter 2 of the Property Rates Act and which is consistent with the Local Government: Municipal Property Rates Act, Act no. 6 of 2004 as amended.

**“Property Rates Act”** means the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004);

## **2. OBJECTS**

The object of this by-law is to give effect to the implementation of the Rates Policy as contemplated in section 6 of the Property Rates Act.

## **3. ADOPTION AND IMPLEMENTATION OF PROPERTY RATES POLICY**

3.1 The municipality shall adopt and implement a rates policy consistent with the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) on the levying of rates on rateable property in the municipality and

3.2 The municipality shall not be entitled to levy rates other than in terms of a valid rates policy.

## **4. CONTENTS OF PROPERTY RATES POLICY**

The municipality's property rates policy shall inter alia:

4.1 Apply to all rates levied by the municipality pursuant to the adoption of the municipality's annual budget;

4.2 Comply with the requirements for:-

(a) the adoption and contents of a property rates policy specified in section 3 of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004);

(b) the process of community participation specified in section 4 of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004);

(c) the annual review of a rates policy specified in section 5 of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004);

4.3 Provided for principles, criteria and implementation measures consistent with the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) for the levying of rates which the municipality may adopt and

4.4 Provide for enforcement mechanisms that are consistent with the Property Rates Act and Local Government: Municipal Systems Act, 2000 as well as enforcement mechanisms contained in the Credit Control and Debt Collection Policy.

## **5. ENFORCEMENT OF PROPERTY RATES POLICY**

The municipality's property rates policy shall be enforced through the Credit Control and Debt Collection Policy and any further enforcement mechanisms stipulated in the municipality's Property Rates Policy.

**6. SHORT TITLE AND COMMENCEMENT**

This By-Law is called the Rates By-law, and takes effect as from 1 July 2017.